

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Sibley</div> <div>CITY OF <u>Sibley</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207200500000</div> <div>Wendy Ewoldt, City Clerk</div> <div>808 3rd Avenue, PO Box 126</div> <div>Sibley, Iowa 51249</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,164,593		1,164,593	1,129,711
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,164,593		1,164,593	1,129,711
Delinquent property taxes		0		0	
TIF revenues		196,621		196,621	191,685
Other city taxes		360,375	0	360,375	345,012
Licenses and permits		26,953	17,955	44,908	27,225
Use of money and property		47,880	932	48,812	24,520
Intergovernmental		350,996	0	350,996	329,668
Charges for fees and service		184,320	4,377,428	4,561,748	4,706,491
Special assessments		7,238	0	7,238	7,000
Miscellaneous		121,952	201,639	323,591	356,034
Other financing sources		1,020,345	1,221,878	2,242,223	713,454
Total revenues and other sources		3,481,273	5,819,832	9,301,105	7,830,800
Expenditures and Other Financing Uses					
Public safety		349,894	0	349,894	357,773
Public works		520,198	0	520,198	476,010
Health and social services		500	0	500	2,350
Culture and recreation		426,351	0	426,351	423,126
Community and economic development		19,455	0	19,455	25,000
General government		203,594	0	203,594	227,664
Debt service		1,104,039	0	1,104,039	445,766
Capital projects		256,140	0	256,140	418,000
Total governmental activities expenditures		2,880,171	0	2,880,171	2,375,689
Business type activities		0	6,001,904	6,001,904	4,214,296
Total ALL expenditures		2,880,171	6,001,904	8,882,075	6,589,985
Other financing uses, including transfers out		323,042	401,936	724,978	713,454
Total ALL expenditures/And other financing uses		3,203,213	6,403,840	9,607,053	7,303,439
Excess revenues and other sources over (Under) Expenditures/And other financing uses		278,060	-584,008	-305,948	527,361
Beginning fund balance July 1, 2014		792,206	3,298,900	4,091,106	3,691,691
Ending fund balance June 30, 2015		1,070,266	2,714,892	3,785,158	4,219,052
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 605,000	Other long-term debt		\$ 86,363
Revenue debt		\$ 2,407,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 3,545,000			
			General obligation debt limit		\$ 5,014,015
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			12/2/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Wendy Ewoldt		→	712	754-2541	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/23/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Sibley						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	671,727	267,614		225,252			1,164,593			1,164,593	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	671,727	267,614		225,252	0		1,164,593		T01	1,164,593	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	671,727	267,614		225,252	0	0	1,164,593			1,164,593	6				
7	<b>TIF revenues</b>			196,621				196,621		T01	196,621	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
13	Hotel/motel tax	12,880						12,880		T19	12,880	13				
14	Other local option taxes	347,495						347,495		T09	347,495	14				
15	<b>TOTAL OTHER CITY TAXES</b>	360,375	0	0	0	0	0	360,375	0		360,375	15				
16	<b>Section B - LICENSES AND PERMITS</b>	26,953						26,953	17,955	T29	44,908	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	11,901	8,126					20,027	932	U20	20,959	18				
19	Rents and royalties	27,853						27,853		U40	27,853	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	39,754	8,126	0	0	0	0	47,880	932		48,812	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sibley						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		290,943					290,943		C46	290,943	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,617						1,617		C89	1,617	49				
50	Iowa Department of Transportation					21,928		21,928		C89	21,928	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,617	290,943	0	0	21,928	0	314,488	0		314,488	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	6,250			19,607			25,857			25,857	63				
64	Library service							0		D89	0	64				
65	Township contributions	9,844						9,844		D89	9,844	65				
66	Fire/EMT service	807						807		D89	807	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	16,901	0	0	19,607	0	0	36,508	0		36,508	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	18,518	290,943	0	19,607	21,928	0	350,996	0		350,996	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water					3,960		3,960	578,524	A91	582,484	73				
74	Sewer							0	268,185	A8Ø	268,185	74				
75	Electric							0	2,965,730	A92	2,965,730	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage					336		336	326,688	A81	327,024	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sibley		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0	29,813	A94	29,813	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges					9,790		9,790		A89	9,790	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	20,197						20,197		A44	20,197	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	16,544				1,845		18,389		A89	18,389	99
100	Park, recreation, and cultural charges	63,942				65,889		129,831	208,488	A61	338,319	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Pride & Involvement					1,817		1,817			1,817	103
104	TOTAL CHARGES FOR SERVICE	100,683	0	0	0	83,637	0	184,320	4,377,428		4,561,748	104
105												105
106	Section F - SPECIAL ASSESSMENTS					7,238		7,238		U01	7,238	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0	190,000	U99	190,000	108
109	Deposits and sales/fuel tax refunds	3,159						3,159		U99	3,159	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	351						351		U30	351	111
112	Internal service charges							0	336	NR	336	112
113	Other miscellaneous - Specify							0			0	113
114	Utility receipt posting error	-7,276						-7,276			-7,276	114
115	Misc. Reciepts		14,144					14,144	11,303		25,447	115
116	Revolving Loan Fund Receipts		111,574					111,574			111,574	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	-3,766	125,718	0	0	0	0	121,952	201,639		323,591	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sibley						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,214,244	692,401	196,621	244,859	112,803	0	2,460,928	4,597,954		7,058,882	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				675,000			675,000	842,245	NR	1,517,245	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	75,000				78,660		153,660	379,633		533,293	127				
128	Internal TIF loans and transfers in	8,130			183,555			191,685			191,685	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	83,130	0	0	858,555	78,660	0	1,020,345	1,221,878		2,242,223	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,297,374	692,401	196,621	1,103,414	191,463	0	3,481,273	5,819,832		9,301,105	132				
133												133				
134	Beginning fund balance July 1, 2014	-602,224	226,902	16,508	47,646	1,103,374		792,206	3,298,900		4,091,106	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	695,150	919,303	213,129	1,151,060	1,294,837	0	4,273,479	9,118,732		13,392,211	136				
137												137				
138												138				
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Sibley							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	308,912						308,912		E62	308,912	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	27,984	4,640					32,624		E24	32,624	13
14	Purchase of land and equipment	7,367						7,367		G24	7,367	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	991						991		E32	991	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	345,254	4,640	0	0	0	0	349,894			349,894	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sibley		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	99,833	284,883					384,716		E44	384,716	42
43	Purchase of land and equipment		29,684					29,684		G44	29,684	43
44	Construction	3,526	2,177					5,703		F44	5,703	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		16,167					16,167		E44	16,167	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		22,291					22,291		E44	22,291	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		16,564					16,564		E81	16,564	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	28,095	16,178					44,273		E01	44,273	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction	800						800		F01	800	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	132,254	387,944	0	0	0	0	520,198			520,198	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Sibley							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	500						500		E79	500	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	500	0	0	0	0	0	500			500	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sibley		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	181,169	46,236					227,405		E52	227,405	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	19,970	7,902					27,872		E61	27,872	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	83						83		F61	83	129
130	Recreation — Current operation	115,206	11,464					126,670		E61	126,670	130
131	Purchase of land and equipment	19,310						19,310		G61	19,310	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	7,000						7,000		E03	7,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	17,462	549					18,011		E61	18,011	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	360,200	66,151	0	0	0	0	426,351			426,351	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	17,297						17,297		E89	17,297	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,158						2,158		E29	2,158	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	19,455	0	0	0	0	0	19,455			19,455	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Sibley						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	9,630	828					10,458		E29	10,458	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	86,809	25,279					112,088		E23	112,088	162
163	Purchase of land and equipment	154						154		G23	154	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	28,111						28,111		E25	28,111	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	11,779						11,779		E31	11,779	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	40,037						40,037		E89	40,037	171
172	Other general government — Current operation		967					967		E89	967	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	176,520	27,074	0	0	0	0	203,594			203,594	176
177	<b>Section G — DEBT SERVICE</b>				1,104,039			1,104,039			1,104,039	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,104,039	0	0	1,104,039			1,104,039	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	General Government					79,795		79,795			79,795	184
185	Public Safety/Public Works					165,263		165,263			165,263	185
186	Sewer/Golf					11,082		11,082			11,082	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	256,140	0	256,140			256,140	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	256,140	0	256,140			256,140	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,034,183	485,809	0	1,104,039	256,140	0	2,880,171			2,880,171	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Sibley					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								403,039	E91	403,039	198
199	Purchase of land and equipment							207	G91		207	199
200	Construction							438	F91		438	200
201	Sewer and sewage disposal — Current operation							188,807	E80		188,807	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation							2,718,883	E92		2,718,883	204
205	Purchase of land and equipment								G92		0	205
206	Construction							136,563	F92		136,563	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							262,127	E81		262,127	216
217	Purchase of land and equipment							1,710	G81		1,710	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation							66,625	E94		66,625	222
223	Purchase of land and equipment								G94		0	223
224	Construction							1,572,087	F94		1,572,087	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Sibley						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation											238				
239	Purchase of land and equipment											239				
240	Construction											240				
241												241				
242	Enterprise Debt Service											242				
243	Enterprise Capital Projects											243				
244	Enterprise TIF Capital Projects											244				
245	Internal service funds — Specify											245				
246	Health Insurance											246				
247												247				
248												248				
249												249				
250												250				
251	TOTAL BUSINESS TYPE ACTIVITIES											251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,034,183	485,809	0	1,104,039	256,140	0	2,880,171	6,001,904		8,882,075	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254				
255	Regular transfers out	89,146	42,211					131,357	401,936	NE	533,293	255				
256	Internal TIF loans/repayments and transfers out			191,685				191,685			191,685	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	89,146	42,211	191,685	0	0	0	323,042	401,936		724,978	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,123,329	528,020	191,685	1,104,039	256,140	0	3,203,213	6,403,840		9,607,053	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		391,283	21,444	47,021			459,748			459,748	264				
265	Committed					1,038,697		1,038,697			1,038,697	265				
266	Assigned							0			0	266				
267	Unassigned	-428,179						-428,179			-428,179	267				
268	Total Governmental	-428,179	391,283	21,444	47,021	1,038,697	0	1,070,266			1,070,266	268				
269	Proprietary								2,714,892		2,714,892	269				
270	Total ending fund balance June 30, 2015	-428,179	391,283	21,444	47,021	1,038,697	0	1,070,266	2,714,892		3,785,158	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	695,150	919,303	213,129	1,151,060	1,294,837	0	4,273,479	9,118,732		13,392,211	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Sibley

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 308,912
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,083,114

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,675,000	29U \$	39U \$ 70,000	49U \$	49U \$	49U \$ 1,605,000	49U \$	I91 \$ 60,165
2. Sewer utility	19U 170,000	29U	39U 13,000	49U	49U	49U 157,000	49U	I89 5,100
3. Electric utility	19U 800,000	29U	39U 155,000	49U	49U	49U 645,000		I92 10,191
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 430,000	29U	39U 20,000	49U	49U 410,000	49U	49U	I89 7,175
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Garbage Trucks	114,606		26,577				86,363	3,773
2012	19U 2,400,000	29U	39U 165,000	49U 60,000	49U 2,300,000	49U	49U	I89
Rail &	19U	29U	39U	49U	49U	49U	49U	I89
11. Refinance	0	1,520,000	140,000	545,000	835,000	49U	49U	34,014
	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	5,589,606	1,520,000	589,577	605,000	3,545,000	2,407,000	86,363	120,418

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	100,280,295	x .05 = \$	5,014,015

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 491,523	\$		3,293,635	3,785,158

REMARKS

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Continued on next page

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